No. 794. PERKINS, TRADING AS PERKINS BATTERY CO., *v.* PENNSYLVANIA. Appeal from the Supreme Court of Pennsylvania. January 5, 1942. *Per Curiam:* The motion to affirm is granted and the judgment is affirmed. § 1606 (a) of the Internal Revenue Code as amended, 53 Stat. 1391; *Kentucky Whip & Collar Co.* v. *Illinois Central Railroad Co.*, 299 U. S. 334. *Mr. Samuel Kagle* for

appellant. *Mr. Claude T. Reno*, Attorney General of Pennsylvania, for appellee. Reported below: 342 Pa. 529, 21 A. 2d 45.